*Previous references.*

223 of 1892
83 of 1897

*Later references.*

# GENERAL AND REVENUE SECRETARIAT

*Serial Nos.* 1 – 5

Part B for September 1912.

SUBJECT.

Petition from the weavers of Hassan Town praying for the abolition of Octroi on the cloths locally manufactured

1 Petn from the weavers of the Hassan Town dd 21.1.12 Pray for the abolition of octroi on locally manufactured cloths.

2 To the Dy. Comr Hassan Dt no 6555 dd 4.2.1911 Forwards above no 1 for report

3 From Do no 286 dd 14.3.1912. Submits the report called for

G. R. S. 58

4 To the Dy Comr Hassan Dt & the Comptr no 2675–6 dd 28.9.1912 Requests to [illegible]

no way of octroi duty on goods ma-
-factured and consumed within
limits of the municipality-

5 To Lakshminarayanasetty and others
N° 2677 § 28.9.1912. Informs them that
the levy of octroi duty on goods manu-
-factured locally within the limits of
the Municipality has been ordered to
be stopped

Narayana Rao
12 11 1912

G.R.S. 11] 1910 11

File No 261-10
Slug 1-5

GENERAL AND REVENUE SECRETARIAT.

(Municipal)

NOTES

261

File No. 10

FILE HEADING

Petition from the Weavers of Hassan Town praying for the abolition of Octroi on the cloths locally Manufactured.

From The Weavers of the Hassan Town

No. Nil Dated 21.1.1911 Received 23/24-1-1911

| Diary No 4772 | Enclos | Spare Copies | Serial No 1 |
|---|---|---|---|

BRIEF ABSTRACT OF LETTER.

Pray for the abolition of Octroi on locally manufactured cloths.

NOTES AND ORDERS

P.T.O.

NOTE.—First sheet

GPB—15,000—24-4-09

(G. R. S. 12)
General and Revenue Secretariat.

Rl File No. 261 of 19 10

Serial No.

Petition dy 21/1/11 from the weaving inhabitants of Hassan town.

They pray that the Octroi tax on that of present levied on the coarse cloth manufactured locally, may be done away with, so as to give encouragement to local industry

H.B.B.
23/1/11

2 Brought to municipal

Is not cloth locally manufactured free from octroi duty within municipal limits? If so how came this duty to be recovered at Hassan, please enquire H.B.B.
23/1/11

3 Under G.O. No 11784-92 dy the 19 & L.R. 83-97

Note—Contin sheet.

GPD—50,000—1910

[illegible] S. 12 ]
neral and Revenue
Secretariat

Ind File No. 261 of 1910

Serial No.

19th March 1898 — para 5 — goods manufactured and consumed within the limits of one of the Same Municipality are not liable to octroi taxation

4 Draft Official memo forwarding the petn to the Dy Comr, Hassan Dist, for report is submitted.

AMK 30.3.11 5 Issue 31.1.1911 1-2-11

2 To the Dy Commr, Hassan District. No 65558 4.2.1911.

6 Forwards Sl. No 1 for report with reference to Govt. Progs. No 11784-92/[illegible] L.J. 83-97 19.3.1898

3 From the above officer No 2868 14.3.1912.

7 Submits the report called for above. The Dy Commr reports that no octroi duty is levied in any of the Municipal towns in the District except Hassan on clothes manufactured and consumed locally, that even there it is levied on clothes exposed for sale [illegible] on cartloads when they have not been previously taxed on the authority of Govt. Progs. No 9006-7/L.J. 323-92 & 3.A.1898.

[illegible]—Gantts 15m 2

[illegible] 12.5.10

C4

5201

G R S 12]

General and Revenue Secretariat | Ind File No. 261 of 1910

Serial No.

2

8 As under Govt. Progs No 11784-92 L.J. 83-97 & 19-3-98 cloths manufactured and consumed locally are not liable to octroi duty and as no exception was made in the case of the Hassan Municipality, the practice is irregular.

9

9. In his letter No 827 & 2-2-98 which was read in the above proceedings the Dy. Commr of Hassan reported that no octroi duty was being levied in any of the Municipalities in the District on cloths manufactured and consumed locally but that it was desirable to do so. The present practice is therefore a later innovation.

Submitted for orders

Bdn of 25/3/1898 10 under G O dated 19th March 1898, articles manufactured within a municipal town and consumed therein are not liable to octroi taxation - The G.O dated 3rd Feb 1898 on which the Deputy Commissioner relies relates to articles imported into a municipality and authorises the levy

(1911) (Standard Form)

(1) (2) 23,000-20-1-11

Serial No

of octroi duty on all imported goods whether such goods were manufactured in the Mysore Province or outside - It has nothing to do with goods manufactured within a municipality and consumed therein and does not authorise the levy of octroi in respect of such goods - The difficulty of distinguishing goods manufactured within the municipal town from similar goods imported from outside and brought to the Santhe for sale referred to by the Vice President cannot be taken as affording any justification for the levy of the tax which as stated above is obviously unauthorised - Admittedly no other municipality in the Hassan District levies octroi on goods manufactured within its limits. Instead of adopting what was perhaps the easier though objectionable course of levying duty on all



GPB—80 000 12 8 40

(4 R. S. 12 ]
General and Revenue Secretariat

Munl File No. 261 of 1910

Serial No.

whether manufactured within its limits or imported from outside, the Municipality should have devised and adopted such measures as were necessary for distinguishing the two kinds of goods and levying duty on the imported goods only the Municipality may be directed to stop the levy of octroi on goods manufactured and consumed within its limits and the petitioners may be given an endorsement accordingly Please put up drafts

28 3 12. Mlle

11 Drafts submitted as directed.

Secy) 2-4-12 Mlle

13 2nd Cy I Dewan

14 Drafts appd by 2nd Cn

15 I hold the opinion that the draft proposed by the Collector of Municipal Commissioners or Municipalities should be modified so as to make it clear that the duty is leviable only on articles manufactured by municipalities

5201 7

G. R. S. 12]

General and Revenue Secretariat

M. File No. 261 of 1910-U

Serial No

need not pay octroi, & the exemption is intelligible. Not so in the case of cloths manufactured by the said weaver or mill owner and worn by other people, only living within the same municipal limits as the weaver or mill owner. There is no reason apparent why the Municipality should lose Octroi Revenue because the article is made within Municipal limits. Octroi is a tax on ~~on such articles~~ consumption and cannot operate in the same way as a loomtax as contended in the petition which initiated this file.

U. Please circulate this note to L. G. Committee & then to [illegible] Committee for favour of opinion. — [illegible] 19 Apr. 10

17) Sent to [illegible]

[illegible] 23/4/10

[illegible] 22/4/10

G. R. S. 12 — 10,000 — 20-1-10

5201

G R. S 12]

General and Revenue Secretariat | File No. 261 of 1910-11

| Serial No | |
|---|---|
| | 18) The object of section 19 of the Municipal Act is to prevent the manufacture within the municipal limits of articles which may be a nuisance to the neighbourhood. |
| 19 | 19) The Govt of India in March 1898 is explicit on this point though the object for which it is exempted is not explained. If other articles is imported or goods manufactured & sold within the municipal limits, he will be unable to compete with imported goods. |
| | 20) Secy |

Govt Central Press

C.I.S. 23,000—[illegible]

[S. 12]

General and Revenue Secretariat.

File No. 261 of 1910

Serial No

355.

(1) Whatever the object of octroi taxation may be — whether it is a tax on consumption or a tax meant to protect industry within municipal limits — I think that we should be guided by the terms of S. 59 (IV) of the Municipal Regulation. The tax can be levied only on foods "brought within the octroi limits for consumption or use therein". Things produced within municipal limits cannot be correctly regarded as brought in, and so I think they should not be subjected to taxation. (See also Section 76 & 77)

30/4/12

(2)

2-5-12

15-5-12

taxation can only have been imposed, as idea does not in view of the Regs.

G R. S 12]

General and Revenue Secretariat | Mad File No. 61 of 1916

| Serial No | |
|---|---|
| | 24) From ~~Secretary to Govt. Chief Secy. for Secretary~~ 23 28/9 28 9 12 |
| 4 | 25) To Dy Commissioner & Compltr No. 2675-6d 28 9 12. Requests him to stop the levy of octroi duty on goods manufactured & consumed within the limits of the Cantonment town |
| 5 | 26) To Lakshminarayanacelly & others No. 2677 d 28 9 12. Informs them that the levy of octroi duty on goods manufactured locally within the limits of the Cantonment town has been ordered to be stopped. |

NOTE.—Cancn. about.

D 477c

MLA No 261-0-1

Names of Petrs Lakshmi-
narayana
Setty &
Other Treasurer
of the Hassan Town

Date of Petn 21.1.44

Date of receipt 23/1/44

Encls - Nil

Abstract

States that Cloths
manufactured in
the Hassan Town
are subjected to
octroi duty & pray
for their exemption
from the taxes

HMK SD

30/1/44

Presented in person to the 1st Counsellor at Hassan on 23/1/11

2772

WC 261—10-1

137-10 41

G.R.S 34]

No 6555 mk 261-10-2

GOVERNMENT OF H. H THE MAHARAJA OF MYSORE

General and Revenue Secretariat.

( Memo )

Office Memorandum.

To

the 4-2- 191/.

The Dy Comr, Hassan Dist

The accompanying Petn Regd No 4772 & the 21st Jany 1911 received from Lakshmanagouda Setty and other residents of the Hassan Town stating that the cloths manufactured in the town and consumed locally are subjected to octroi duty and praying for their exemption from the tax is forwarded to the Dy Comr Hassan Dist for report The attention of the Dy Comr is invited to G.O No 11784-92 LR 8-3-97 & the 19th March 1898 and he is requested to report how ~~which~~ cloths manufactured locally ~~both~~ ~~being taxed~~ Cause to be taxed in the towns of Hassan and whether any similar practice exists in other parts of the Dist

By Order

GPB—15000—13-8-10

CRM 3-2-11

MK 80

31/1/1911

10 11-10/2
SECTION 2nd
FILE NO 261-10
SERIAL NO 3

Office of the President Municipality,
Hassan District.

Dated Hassan 14th March 1912

P R N Rutherfurd Esquire,
President of Municipalities
Hassan District

C S Balasundaram Iyer Esquire B A
Secretary to the Government of
H H the Maharaja of Mysore
General and Revenue Departments,
Bangalore

With reference to your Office Memorandum
6-5-5-Mul 261-10-2 dated 4th February 1911
among-petitions from Lakshmmarayana
and other residents of the Hassan Town
asking for exemption from the levy
Octroi duty on cloths manufactured &
consumed locally and requesting Sub-
of a report as to how cloths
locally came to be taxed

From
P R V Wetherall Esquire
Presidency of Municipalities
Nassau District

To
C S Balasundaram Iyer Esquire
Offg Secretary to the Govt
of H H the Maharaja
General and Rev departments

Dated 14th March 1912

Despatched Do

Received

General No 286
No S

Enclosure No In
the petition

Subject

Submitting a report on
petition of Lakshmi
Shetty and others
Town praying for
of duties on cloths manu-
-factured and consumed
locally

in the town of Kassaan etc, I have the honour to state that from the reports received from the several Vice Presidents of Municipalities in the District, it is ascertained that no Octroi duty is levied in any of the Municipal towns except in the town of Kassaan on cloths manufactured and consumed locally

2. As regards the authority under which the cloths manufactured locally came to be taxed in the Town of Kassaan, it is reported by the Vice Presidents in his docket No 214 dated 24th March 1911 (copy enclosed) that country made cloths which have not been previously taxed when exposed for sale in the centre of the town have been made liable to the payment of Octroi duty in pursuance of Government Proceedings No. 9036-7 & 7323-92 dated

dated 3rd February 1898, as recommended by the Municipal Board.

I have the honour to be,
Sir,
Your most obedient Servant

M Swenson Lund
Treasury Asst Commissioner
for Auditor of Munl Accounts
Nassau Bastion
(absent from Hd Qrs)

Ri

1910-11

(7

Ext Rel 261-10
813

From

Narasinga Rao Ramaya Esquire B A
Vice President
Hassan Town Municipality

To,

P R D Wetherall Esquire
President of Municipalities,
Hassan district

Dated 24th March 1911 Fene one

With reference to his Office Memorandum No 243239/L J dated 13th February 1911 forwarding a copy of the General and Revenue Secretary's Official Memorandum No 655-5/Rel 261-10-2 relating to a petition from Lakshmi Narayana Chetty and other residents of the Hassan Town stating that the cloths manufactured in the town and consumed locally are subjected to octroi duty and praying for their exemption, and calling for reports on the matter, has the honour to s[illegible]

that, ever since the receipt of the Government order No. 9086-7 & 7323-92 dated 3rd February 1898, it is seen from the records and accounts maintained in this office, that the practice has been to levy the octroi on clothes not only imported but also on clothes exposed for sale in the Santhé on which the octroi had not been collected previously.

It may be submitted that it is very difficult and well nigh impossible to distinguish clothes manufactured locally or otherwise when such goods are exposed for sale in a Santhé which is a place where buyers and sellers assemble from the surrounding tracts as well.

If the collection of octroi at the Santhé has to be given up, there will be room for lot of smuggling with the result that this source of Municipal Revenue will considerably diminish

The petitioners, themselves, say in their petition, that they have not opened any Shop of their own, but

Bell

sell their cloths in the Hassan and other Santhés.

Instructions are, therefore, solicited as to whether the present practice of levying the octroi on cloths exposed in the Santhé should be given up and as to what tests, if any, are to be adopted to distinguish such cloths exposed in the Santhé to know which of them have been really locally made apart from the statement of those who expose them for sale.

The petitions received with the above is herewith returned.

(Sd) Narasinga Rao Gurunaya
Vice President
Hassan Town Municipality

"Copy"

M. Srinivasa Iyengar
Vice President Rural Dist
Hassan

Rai
M —

G.R.S. 28]

File No.

Serial No

Diary No of letter replied to

*Proceedings of the Government of His Highness the Maharaja of Mysore.*

GENERAL AND REVENUE SECRETARIAT

( )

, the 19

Date of issue 26 9 12

Signed by Mr SDR

READ— Petition Registered No. 4772 dt 21 January 1911 from La Rahamanayana Setti & others requesting that Hassan town Station may be manufactured in the town and consumed locally are subjected to octroi duty may be exempted from the Octroi

2 Correspondence endorsed with letter No. 286 dated

ORDER THEREON—No.

over

SUBJECT.

GPS—10,000—22-8-10

16/2/9/12

March 1912 Letter from The
President of Municipalities
Hardan Dt. reporting
that No octroi duty is levied
in any of the Municipal
towns in the District except
Hardan on cloths manu-
factured and consumed
locally & that even there
it is levied on cloths
exposed for sale in Sandhs
when they have not been
previously taxed on the
authority of Govt. Pro. No: 2006-7
dt 3 2 1898 & No 323-92

Order thereon: 2675-6 ml 261-10- By 28 9.12

It is accordingly
The G O dated 3rd Feb 1898
which is relied upon
by the Collector & Commissioner
and President of Municipalities Hardan
for the levy of octroi on

G.R.S 27]

**GENERAL AND REVENUE SECRETARIAT**

*(Continuation sheet draft form.)*

Cloth Manufactured & consumed locally in Thaton town relates to ~~entire~~ goods imported into a Municipality and has nothing to do with goods manufactured within a Municipality and consumed thereon. Such goods as such articles are not liable to octroi taxation under Govt Ro. No 11784-92 dt 19th March 1898 & 83-97. The President is therefore requested to stop the levy of octroi on goods manufactured and consumed within the limits of Thaton town. The municipal Council should devise suitable measures to distinguish the locally manufactured cloth from cloth imported from outside.

3B 3/4/12

Secretary to Govt

To The Dy Commr & President of Municipalities Hanthawaddy — Pegu

6/4/12